



# NEWS RELEASE

**STATE BOARD  
OF EQUALIZATION**

450 N Street  
Sacramento  
California 95814

JOHN CHIANG  
Member, BOE

TIMOTHY W. BOYER  
Interim Executive Director

**FOR IMMEDIATE RELEASE**

NR# 75-C

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**CHIANG ANNOUNCES IN-STATE VOLUNTARY DISCLOSURE PROGRAM  
FOR REGISTERING AND PAYING USE TAX LIABILITY  
EFFECTIVE JANUARY 1, 2004**

John Chiang, Member, State Board of Equalization (BOE), announced today the implementation of California's In-State Voluntary Disclosure Program. Persons in California, who purchase tangible merchandise for storage, use, or other consumption in this state from out-of-state vendors not collecting California tax, are required to report and pay tax on the purchase price of such property. The In-State Voluntary Disclosure Program, effective January 1, 2004, is authorized by Revenue and Taxation Code section 6487.06 due to legislation sponsored by Board Member Chiang.

**What are some of the benefits of the In-State Voluntary Disclosure Program?**

- Limits the time the BOE can make an assessment for prior taxes to three years instead of eight.
- Allows the BOE to waive late filing and payment penalties.
- Allows applicants to anonymously obtain a written opinion as to whether or not the BOE would be inclined to approve a voluntary disclosure request under Section 6487.06 of the Revenue and Taxation Code based on circumstances presented.

**Who qualifies for the In-State Voluntary Disclosure Program?**

- You must reside, or be located, within California and not have previously registered with the BOE;
- You have not previously filed an Individual Use Tax Return with the BOE;
- You are not engaged in business in this state as a retailer, as defined in section 6015 of the Revenue and Taxation Code;
- You have not been contacted by the Board for failure to report use tax imposed by section 6202 of the Revenue and Taxation Code;
- Your purchase is not of a vehicle, vessel or aircraft; and
- You voluntarily come forward to the Board.

**How do you obtain the necessary forms and apply for the In-State Voluntary Disclosure Program?**

- Visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov).
- Or phone the BOE Information Center at 800-400-7115.

The Board of Equalization encourages purchasers to voluntarily register and pay their use tax obligations.

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